

APPLICATION FOR UNITED STATES LETTERS PATENT**Declaration and Power of Attorney**

As a below named inventor, I declare that:

My residence, post office address and citizenship are as stated below next to my name; I believe that I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

ROLLING ELEMENT AND METHOD OF PRODUCING THE SAME

the specification of which is attached hereto.

I have reviewed and understand the contents of said specification, including the claims.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR §1.56.

I claim priority benefits under 35 USC §119 of: (i) any foreign application(s) for patent or inventor's certificate listed below; or (ii) any United States provisional application(s) listed below; and have also identified below any foreign application(s) for patent or inventor's certificate, or PCT international application having a filing date before that of the application(s) on which priority is claimed.

COUNTRY	APPLICATION NUMBER	DATE (day, month, year)	PRIORITY CLAIMED
JAPAN	2003-057388	4/3/2003	yes <u>X</u> no _____
JAPAN	2004-31702	9/2/2004	yes <u>X</u> no _____
			yes _____ no _____
			yes _____ no _____

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

I appoint the following attorneys to prosecute this application and to transact all business in the U.S. Patent & Trademark Office connected therewith: Leonard Holtz, Reg. No. 22,974; Herbert Goodman, Reg. No. 17,081; Marshall J. Chick, Reg. No. 26,853; Richard S. Barth, Reg. No. 28,180; Douglas Holtz, Reg. No. 33,902; and Robert P. Michal, Reg. No. 35,614.

CORRESPONDENCE AND CALLS TO: FRISHAUF, HOLTZ, GOODMAN & CHICK, P.C.

767 Third Avenue - 25th Floor Tel.: (212) 319-4900
New York, New York 10017 Fax.: (212) 319-5101

INVENTOR: SIGNATURE	DATE	RESIDENCE AND POST OFFICE ADDRESS
Sign: <i>Takemori Takayama</i>	Date: February 18, 2004	Residence (City & Country): Hirakata-shi, Osaka, JAPAN
Type: Takemori TAKAYAMA	Citizen of: JAPAN	Post Office Address: c/o KOMATSU LTD., Manufacturing Engineering Development Center, 1-1, Ueno 3-chome, Hirakata-shi, Osaka, JAPAN
Sign:	Date:	Residence (City and Country):
Type:	Citizen of:	Post Office Address:
Sign:	Date:	Residence (City and Country):
Type:	Citizen of:	Post Office Address: